

# **Maine Center for Disease Control and Prevention WIC Nutrition Program**

Effective: October 1, 2011

Policy No. FM-13

## **Shared (Allocable) Costs**

### **Authority**

OMB Circular A-122

### **Policy**

1. Local Agencies may request reimbursement for actual operational, equipment and personnel costs.

### **Procedures**

1. Shared operational costs are allowable and must:
  - 1.1 have source documentation such as invoices.
  - 1.2 be shown as an actual expense on an equivalent prorated charge.
2. Shared costs for equipment such as medical equipment and nutrition education materials are allowable and must:
  - 2.1 be prorated on an equitable basis.
  - 2.2 be claimed as a direct program cost.
  - 2.3 be allowable to the extent of benefits received by the program.
3. Shared personnel costs are allowable and must:
  - 3.1 be based on a time study.
  - 3.2 be supported by appropriate distribution of time.
  - 3.3 have source documentation kept on file to support the reimbursement method.
4. Estimates are never an acceptable means for documenting shared costs. FNS and the State Agency will pursue recovery of funds when source documentation is not available.